1 2 3	SANDRA R. BROWN Acting United States Attorney THOMAS D. COKER Assistant United States Attorney Chief, Tax Division JAMES C. HUGHES (Cal. Bar No. 263878) VALERIE L. MAKAREWICZ (Cal. Bar No. 229637) Assistant United States Attorney Federal Building, Suite 7211 300 North Los Angeles Street Los Angeles, California 90012 Telephone: (213) 894-2729 Facsimile: (213) 894-0115 E-mail: Valerie.Makarewicz@usdoj.gov		
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89	Attorneys for Plaintiff United States of America		
10	LIMITED STATES	S DISTRICT COURT	
11	UNITED STATES DISTRICT COURT FOR THE CENTRAL DISTRICT OF CALIFORNIA		
12	WESTERN DIVISION		
13	UNITED STATES OF AMERICA,	No. CR 15-611-SVW	
14	Plaintiff,	STIPULATION RE: RESTITUTION	
15	V.	LIABILITY	
16	SEAN DAVID MORTON and		
17	MELISSA MORTON,		
18	Defendants.		
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20	Defendant, Melissa Morton (hereafter, "Ms. Morton" or "defendant"), by and		
21	through her attorney of record, Angel Navarro, and plaintiff, the United States of		
22	America, by and through its counsel of record, the United States Attorney's Office for		
23	the Central District of California, hereby stipulate and agree as follows:		
24	1. On September 20, 2017, the Court issued the Judgment and Commitment Orders		
25	for both defendant Sean David Morton and Melissa Morton. Docket Nos. 278,		
26	280. In such Orders, the Court orders that each defendant pay restitution to the		
27	IRS in the same amount, \$480,322.55.		
28	2. The parties stipulate and request that the Court amend both Judgment and		

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1	Commitment orders to reflect that the restitution amount is a joint and several	
2	liability between each of the defendants.	
3	Dated: September 21, 2017	Respectfully submitted, SANDRA R. BROWN
4		Acting United States Attorney THOMAS D. COKER
5		Respectfully submitted, SANDRA R. BROWN Acting United States Attorney THOMAS D. COKER Assistant United States Attorney Chief, Tax Division
6		/s/
7		VALERIE L. MAKAREWICZ JAMES C. HUGHES
8		JAMES C. HUGHES Assistant United States Attorney Attorneys for Plaintiff UNITED STATES OF AMERICA
9		UNITED STATES OF AMERICA
10	Dated: September 21, 2017	
11		ANGEL NAVARRO
12		Attorney for Defendant Melissa Morton
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PROOF OF SERVICE BY MAILING

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I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On September 21, 2017, I served

STIPULATION RE: RESTITUTION LIABILITY

on each person or entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices. I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid. Date of mailing: September 21, 2017

Place of mailing: Los Angeles, California

See attached list

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: September 21, 2017, Los Angeles, California.

/s/_

Barbara Le

RE: USA V. SEAN DAVID MORTON, ET AL CASE NO.: CR 15-611 SVW Service List Sean David Morton 565 Pier Avenue Box 1274 Hermosa Beach, CA 90274-1274 Sean David Morton West Valley Detention Center 9500 Etiwanda Ave Rancho Cucamonga, CA 91739